
HOUSE BILL No. 1384

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-21.3.

Synopsis: Taxation of state owned property. Requires the auditor of state to make a semiannual payment in lieu of property taxes (PILOT) for land owned by the state and leased to a private entity for agricultural use. Allows the legislative body of a county to collect a PILOT. Provides that for purposes of calculating a PILOT, the land is considered to have an assessed value the same as agricultural land. Makes an annual appropriation to make PILOTs from the state general fund.

Effective: July 1, 2001.

Weinzapfel

January 11, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1384

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-21.3 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2001]:

4 **Chapter 21.3. Distributions in Lieu of Property Taxes**

5 **Sec. 1. As used in this chapter, "PILOT" refers to a payment in**
6 **lieu of taxes.**

7 **Sec. 2. The legislative body of a county is authorized to collect**
8 **a PILOT.**

9 **Sec. 3. The auditor of state shall make a PILOT on May 1 and**
10 **November 1 of each year with respect to land that is:**

11 (1) owned by the state;

12 (2) leased by the state to a person who uses the land for
13 agricultural purposes; and

14 (3) subject to an exemption from property taxes.

15 **Sec. 4. The PILOT paid under section 3 of this chapter equals**
16 **the amount of property taxes that, if the land described in section**
17 **3 of this chapter were not exempt from property taxes, would have**

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1 been imposed upon the land using an assessed value computed as
 2 if the land were agricultural land.

3 **Sec. 5. (a) A PILOT:**

- 4 (1) is billed;
 5 (2) is due;
 6 (3) bears interest if unpaid;
 7 (4) is subject to penalty if unpaid; and
 8 (5) is distributed to political subdivisions within a county;
 9 in the same manner as ad valorem taxes on property.

10 **(b) A PILOT:**

- 11 (1) is not eligible for the property tax replacement credit
 12 under IC 6-1.1-21; and
 13 (2) except as provided in subsection (a), is not treated as a
 14 property tax for purposes of other procedural and substantive
 15 provisions of law.

16 **Sec. 6. Not later than April 1 of each year, the auditor of state**
 17 **shall provide the township assessor of each township in which land**
 18 **described in section 3 of this chapter is located with a report of:**

- 19 (1) the location of land described in section 3 of this chapter
 20 that is located in the township;
 21 (2) the acreage of the land identified under subdivision (1);
 22 and
 23 (3) any other information required by the state board of tax
 24 commissioners.

25 **Sec. 7. (a) The state board of tax commissioners shall prescribe**
 26 **a form for the transfer of information required under section 6 of**
 27 **this chapter.**

28 **(b) The state board of tax commissioners may adopt standards**
 29 **for the transfer of information under section 6 of this chapter that**
 30 **is necessary to assist townships and counties with the**
 31 **implementation of this chapter.**

32 **(c) With the consent of the state board of tax commissioners, the**
 33 **auditor of state may distribute the information required under**
 34 **section 6 of this chapter in an electronic format.**

35 **Sec. 8. (a) The PILOT transfer account within the state general**
 36 **fund is established for the purpose of accounting for the**
 37 **distributions made under section 3 of this chapter for payments**
 38 **from the state in lieu of property taxes. The account is**
 39 **administered by the auditor of state.**

40 **(b) Expenses of administering the account are to be paid from**
 41 **money in the account.**

42 **(c) There is annually appropriated from the state general fund**

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1 to the PILOT transfer account the amount necessary to make the
2 distributions required by this chapter.

3 SECTION 2. [EFFECTIVE JULY 1, 2001] (a) IC 6-1.1-21.3, as
4 added by this act, applies to payments in lieu of property taxes due
5 and payable after December 31, 2002.

6 (b) This SECTION expires January 1, 2004.

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